Register No. T. 10. Registered No. T. M. 580

THE TRAVANCORE GOVERNMENT GAZETTE EXTRAORDINARY.

PUBLISHED BY AUTHORITY

TRIVANDRUM, THURSDAY, 15TH AUGUST 1940. 31ST KARKATAKAM 1115.

PROCLAMATION

BY

His Highness Sri Padmanabha Dasa Vanchi Pala Sir Bala Rama Varma Kulasekhara Kiritapati Manney Sultan Maharaja Raja Rama Raja Bahadur Shamsher Jang, Knight Grand Commander of the Most Eminent Order of the Indian Empire, Maharaja of Travancore, issued under date the 31st Karkadagam 1115, corresponding to the 15th August 1940.

Whereas with a view to afford some relief to certain class of debtors, provisions have been made in Part III and Part V of the Travancore Agriculturists' Relief Act (III of 1112) passed under date the 23rd Dhanu 1112 corresponding to the 6th January 1937; and

Whereas the period of operation of the said provisions (contained in Sections 33, 34, 35 and 36 of Part III and Section 38 of Part V of the Travancore Agriculturists' Relief Act) was to expire three years after the commencement of the said Travancore Agriculturists' Relief Act; and

WHEREAS by Proclamation issued under date the 12th Dhanu 1115 corresponding to the 27th December 1939 the operation of the said provisions was extended for a further period of four months from the date of such expiry, and by Proclamation issued under the date the 9th Medom 1115 corresponding to the 21st April 1940 the operation of the said provisions was extended up to the first day of Chingom 1116; and

WHEREAS it is found expedient to extend the operation of the said provisions up to the end of Chingom 1116;

NOW THEREFORE, We are hereby pleased to command as follows :—

Notwithstanding anything contained in Parts III and V of the Travancore Agriculturists' Relief Act (III of 1112), the Proclamation issued under date the 12th Dhanu 1115 corresponding to the 27th December 1939 and the Proclamation issued under date the 9th Medom 1115 corresponding to the 21st April 1940, the provisions contained in the said Parts of the said Travancore Agriculturists' Relief Act (III of 1112) shall continue to remain in operation up to the last day of Chingom 1116.

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Act XXVII of 1115.

THE TRAVANCORE INCOME TAX (AMENDMENT) ACT, 1115.

PASSED BY HIS HIGHNESS THE MAHARAJA OF TRAVANCORE UNDER DATE THE 31ST KARKATAKAM 1115 CORRESPONDING TO THE 15TH AUGUST 1940.

Preamble.

Whereas it is expedient further to amend the Travancore Income Tax Act VIII of 1096, as amended by Acts V of 1100 and X of 1112 for a certain purpose: It is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Travancore Income Tax (Amendment) Act, 1115.

(2) It extends to the whole of Travancore.

(3) It shall come into force on the 1st Chingom 1116.

Amendment of Schedule I, Act VIII of 1096.

2. In the Travancore Income Tax Act VIII of 1096 as amended by Acts V of 1100 and X of 1112, (hereinafter referred to as the said Act), for Schedule I, the following Schedule shall be substituted, namely:—

"SCHEDULE I.

RATES OF TAX.

(*See Section 13*).

	Rate.
A. In the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—	
(1) When the total income is less than Rs. 2,000	Nil.
(2) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000	Ten cash in the rupee.
(3) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000	Thirteen cash in the rupee.

	Rate
(4) When the total income is Rs. 10,000 or upwards, but is less than Rs. 15,000	One chuckram and two cash in the rupee.
(5) When the total income is Rs. 15,000 or upwards but is less than Rs. 20,000	One chuckram and eight cash in the rupee.
(6) When the total income is Rs. 20,000 or upwards but is less than Rs. 30,000	Two chuckrams and four cash in the rupee.
(7) When the total income is Rs. 30,000 or upwards but is less than Rs. 40,000	Three chuckrams in the rupee.
(8) When the total income is Rs. 40,000 or upwards but is less than Rs. 50,000	Three chuckrams and eight cash in the rupee.
(9) When the total income is Rs. 50,000 or upwards but is less than Rs. 75,000	Three chuckrams and ten cash in the rupee.
(10) When the total income is Rs. 75,000 or upwards but is less than Rs. 1,00,000	Three chuckrams and twelve cash in the rupee.
(11) When the total income is Rs. 1,00,000 or upwards	Four chuckrams in the rupee
B. In the case of every company and registered firm, whatever its total income	Four chuckrams in the rupee."

3. In the said Act, for Schedule II, the following Schedule shall be substituted, namely:—

Amendment of Schedule II, Act VIII of 1096.

"SCHEDULE II.

RATES OF REFUND.

(See Section 30)

		Refund.
1.	Less than Rs. 2,000	Four chuckrams in the rupee.
2.	Rs. 2,000 or upwards, but less than Rs. 5,000	Three chuckrams and six cash in the rupee.
3.	Rs. 5,000 or upwards, but less than Rs. 10,000	Three chuckrams and three cash in the rupee
4.	Rs. 10,000 or upwards, but less than Rs. 15,000	Two chuckrams and fourteen cash in the rupee.
5.	Rs. 15,000 or upwards, but less than Rs. 20,000	Two chuckrams and eight cash in the rupee.
6.	Rs. 20,000 or upwards, but less than Rs. 30,000	One chuckram and twelve cash in the rupee
7.	Rs. 30,000 or upwards, but less than Rs. 40,000	One chuckram in the rupee.
8.	Rs. 40,000 or upwards, but less than Rs. 50,000	Eight cash in the rupee.
9.	Rs. 50,000 or upwards, but less than Rs. 75,000	Six cash in the rupee.
10.	Rs. 75,000 or upwards, but less than Rs. 1,00,000	Four cash in the rupee."

Amendment of Schedule III, Act VIII of 1096.

4. In the said Act, for Schedule III, the following Schedule shall be substituted, namely:—

"SCHEDULE III.

RATES OF SUPER-TAX.

(See Section 41 A).

		Rate
A. In the case of every individual, Hindu un-divided family, unregistered firm and other association of persons, not being a case to which paragraph B of this Schedule applies—		
1. On the first Rs. 20,000 of total income	...	Nil.
2. On the next Rs. 15,000 of total income	...	One chuckram and twelve cash in the rupee.
3. On the next Rs. 20,000 of total income	...	Three chuckrams and eight cash in the rupee.
4. On the next Rs. 70,000 of total income	...	Five chuckrams and four cash in the rupee.
5. On the next Rs. 75,000 of total income	...	Seven chuckrams in the rupee.
6. On the next Rs. 1,50,000 of total income	...	Eight chuckrams and twelve cash in the rupee.
7. On the next Rs. 1,50,000 of total income	...	Ten chuckrams and eight cash in the rupee.
8. On the balance of total income	...	Twelve chuckrams and four cash in the rupee.
B. In the case of every company		Rate.
On the whole of total income	...	One chuckram and twelve cash in the rupee."

SIGN MANUAL.

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